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counter date or the actual order date. A copy of the monthly statement and supporting receipt, packing slip, etc., with the individual line items highlighted must be included. If vendor documentation is not available, a copy of the CG-5623 Order Log indicating the order date will be accepted. Changes in the fiscal year chargeable cannot be made via PCA.

- (4) Cable TV invoices often cause problems because Government Purchase card advance payments are not authorized and some cable companies bill in advance. Payment of a cable TV invoice should only be made using the Government Purchase card if the company bills in arrears.
- (5) Credit card transactions are exempt from taxes. The tax-exempt number for the Coast Guard is B239641. If charged sales tax, cardholders are required to dispute sales tax amounts with the merchants. Cardholders should also verify that amounts previously disputed are credited to their account. The 9-digit Federal Tax ID number is 54-6010204.
- (6) Emergency situations have necessitated quick acquisition of Government Purchase cards so purchasing could start and ensure the correct line of accounting would be charged. There are 2 basic alternatives to acquiring cards for these situations. The first alternative is to contact purchasecard@fincen.uscg.mil and have the accounting line associated with one of your existing cards changed to the new accounting line for tracking the cost of the emergency. It is recommended you choose cards that have never been used or cards that have not been used since the last billing cycle to avoid charges to the wrong Program Element Status (PES) report. The second alternative is to have your APC call Bank of America customer service and explain the need to issue the card and to have it mailed via overnight express mail service.
- (7) Multi-user cards are not supported by Bank of America.
- (8) Memberships in private and professional organizations can also be paid for in advance using the Government Purchase card. The same requirements apply as they do to a purchase order. Memberships must be made in the name of the USCG (not an individual or individual title). Memberships must be approved at the appropriate level. See the Financial Resource Management Manual, COMDTINST M7100.3B for more information concerning who must approve memberships. Copies of approvals must be submitted to the FINCEN with the monthly statement.
- (9) The Government Purchase card may be used for payment of service/maintenance agreements. Contracting activities electing to use their purchase cards to pay for supplies/services received under service/maintenance agreements must adhere to the following procedures:
 - (a) Service/Maintenance agreements (CG-5398/OF-347) must be signed by contracting officers. Contracting officers shall ensure that all required Federal Acquisition Regulation (FAR) clauses and provisions are incorporated into the document, including appropriate Service Contract Act clauses and any applicable wage determination from the Department

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of Labor. The document shall be completed as follows: (1) Block 3, leave blank, (2) Block 4, insert 32, Fiscal Year, Region, Program Element and sequential number (e.g., 32006PE020) to indicate credit card charge, (3) Block 9, do not include any accounting data, (4) Block 17, insert the words, "Billing to be monthly in arrears. Payment will be made using the Government Purchase card and (5) Block 21, insert the unit address of the cardholder. Do not use the FINCEN address. Do not mail copies of the agreement to the FINCEN. Use the Government Purchase card payment procedures only when vendors agree to bill monthly in arrears. These procedures will ensure that if a copy of an agreement is inadvertently mailed to the FINCEN that it will not be entered into the accounting system. Payments for these agreements will show on the PES report as direct charges and as document type 32 vice document type 23.

- (b) After receipt of the monthly invoice, cardholders can utilize their Government Purchase card over the counter or provide the credit card number over the phone in accordance with local contracting procedures. Under no circumstances should specific information from the credit card (i.e., credit card account number) be placed on the service/maintenance agreement.
- (c) Cardholders shall attach the account summary page of cellular telephone invoices to monthly statements submitted to the FINCEN. If you use the Order Log or PCA, you need to enter period of service you are paying for as part of the description. For personal calls, reimbursement must be collected from the appropriate personnel for the cost of the calls plus additional 3% excise tax. Reimbursement must be made payable to the U.S. Coast Guard and submitted to the following address along with a copy of the statement indicating the charge: U. S. Coast Guard, ART/OTHERS, P. O. Box 403391, Atlanta, GA 30384-3991. Phone calls to 1-900 numbers are always personal and not official.
- (d) Cardholders shall not charge payment for supplies/services until the end of the month for which the supplies/services were received. Advance payments to vendors are not authorized and may result in delayed or stopped payments to the vendors, or cancellation of cardholder privileges for service/maintenance agreements transactions. Cardholders shall attach invoices for all maintenance agreements to monthly statements submitted to the FINCEN.
- (e) Modifications to Service/Maintenance agreement (SF-30) must include the following: (1) Block 1, leave blank, (2) Block 4, insert 32, Fiscal Year, Region, Program Element, and sequential number to indicate credit card charge, (3) Block 5, leave blank, (4) Block 12, do not include any accounting data, and (5) Block 14, insert the words, "Billing to be monthly in arrears. Payment will be made using the Government Purchase card". Do not send copies of the modifications to the FINCEN.
- (f) Any existing maintenance agreement under document type 23 that does not include the provisions of this message must be cancelled and reissued if the contracting activity plans to use the above outlined procedures. Cancellation copy must be submitted to FINCEN.

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- (10) Units electing to use their Government Purchase card for payment of non-cellular telephone services must ensure that:

(a) The phone company will accept the Government Purchase card.

Note: The object class for telephones is 2335. See paragraph 5 under this document type.

(b) 1-900 calls are never considered official business; therefore a 1-900 block must be in place. (This includes those 1-800 numbers that convert to a charge number).

(c) The phone company must change the billing address so the invoice will go to the unit instead of the Finance Center.

(d) The invoice must be billed monthly in arrears.

(e) Contact the Finance Center, (OPC) to ensure the Recurring Charge Master is removed from WINS. This will eliminate the possibility of duplicate payments.

(f) A copy of the billing summary page of the phone bill must be attached to the Government Purchase card monthly statement. If you use the Order Log or PCA, you need to enter period of service you are paying for as part of the description.

(g) For personal calls, reimbursement must be collected from the appropriate personnel for the cost of the calls plus additional 3% excise tax. Reimbursement must be made payable to the U.S. Coast Guard and submitted to the following address along with a copy of the statement indicating the charge:

U. S. Coast Guard
ART/OTHERS
P. O. Box 403391
Atlanta, GA 30384-3991

(h) Remittances for personal calls should contain the line of accounting and the last 4 digits of the Government Purchase card number where the credit is to be applied. FINCEN will assign a document number to this credit as follows:

DOCUMENT TYPE	FY FUNDED	PHONE	MONTH	LAST 4 DIGITS OF CARD NUMBER
32	04	PHO	06	1234

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- (11) The Government Purchase Card or convenience checks may be used for payment of supplies or services that would otherwise be procured using a Blanket Purchase Agreement (BPA). It is not necessary to prepare a BPA when payment is made by the Government Purchase card. If a unit does prepare a BPA and pays by Government Purchase card, copies of the agreement should not be mailed to the FINCEN. Payment made by the bank will be document type 32 instead of document type 26 or document type 38. The format for the document number will be same as in paragraph 4 of this section.

After receipt of the monthly invoice, cardholders can utilize their Government Purchase cards or convenience checks over the counter or provide the credit card number over the phone in accordance with local contracting procedures. Government Purchase cards may be used for payment on BPAs with Call Limits of up to the simplified acquisition threshold of \$100,000 or less. Convenience checks may only be used for payment on BPAs with Call Limits within the micro purchase threshold of \$2,500 or less or \$2,000 or less for construction orders.

DO NOT send copies of BPAs that are established for payment by Government Purchase cards or convenience checks to the FINCEN.

DO NOT send copies of orders or invoices placed and/or received against such BPAs. This will eliminate the risk of double billing/double payment.

- (12) Other Finance Office Information can be obtained in the Federal Supply Schedule. At the minimum, card holders and approving officials, in addition to the above, must know the following program requirements:
- (a) Safekeeping of credit cards and their numbers: Limit unauthorized access of the Government Purchase cards in your possession. Cards and convenience checks should be safeguarded with appropriate security measures in accordance with good business practices.

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- (b) Copies of Charges, Credits, and Statements: Retain copies of your accountable documentation and certified statements for a period of 3 years for item returns, disputed items, and audit trails. After certification by the approving official and cardholder, the original statement and all accountable documentation or legible copies of the documentation must be sent to the FINCEN. If you are using PCA, the original statement and all accountable documentation must be kept at the unit for a period of 3 years.
- (c) Cost Accounting: Cardholders and approving officials can change the Program Element, Cost Center and/or Object Class for any Government Purchase card transaction via PCA on FINCEN's web site. If you do not use PCA, a PES Report Error form will have to be submitted to FINCEN (OGP) to change the line of accounting for a transaction.
- (d) Nonexpendable Property Purchase: Nonexpendable items purchased with a Government Purchase card must be brought to the attention of the property custodian or property officer.
- (e) Lost/Stolen Cards: Cardholders must report lost or stolen cards to Bank of America's Government Card Services Unit (GCSU) at 1-800-472-1424 (domestic toll-free) or 1-757-441-4124 (international collect). A replacement card with a new account number will be sent to the cardholder within 24 hours domestically and 48 hours internationally. Cards reported lost or stolen are immediately blocked from accepting additional charges. Any unauthorized charges must be disputed.
- (f) Cardholders/Approving Official Set Up and Maintenance Applications: These forms are approved by the Agency Program Coordinator (APC) for each unit and forwarded directly to Bank of America. The Centrally Billed Account Setup Form is used to create a new credit card account. APCs should not provide the accounting line to be assigned to a card to Bank of America, but instead report the accounting line to the FINCEN via e-mail to purchasecard@fincen.uscg.mil. Changes to any of the cardholder information on an existing account, except for the accounting line, should be reported to Bank of America on the Centrally Billed Account Change Form. Accounting line changes should only be reported to the FINCEN. To create a new approving official account, APCs should submit a "Hierarchy Structure Change Request" form to Bank of America. Once the bank notifies the APC of the new hierarchy level 6 number, then the APC should submit a Point of Contact Information form to the bank for this new hierarchy level. This form will contain the approving official's name, address, and phone number, and can also be used to establish EAGLS access for the new approving official. If an existing approving official is going to be replaced, then the APC needs to submit a Point of Contact Information form to delete the old approving official and a second one to add the new approving official. Each should contain all 6 levels of hierarchy.

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- (g) Improper purchases: If an improper purchase is made using the purchase card and reimbursement is to be made do not send a remittance directly to Bank of America. Annotate the statement indicating that an improper purchase was made and identify which purchase was improper. A copy of the annotated statement and a cashiers check or money order made out to the U.S. Coast Guard should be mailed to:

U.S. Coast Guard
ART/OTHERS
P.O. Box 403391
Atlanta, GA 30384-3991

10. Sample Forms: See Figures 12D-54 and 12D-54a.

11. PES Report:

DOCUMENT ID	TRANS CODE	BATCH NUMBER	COST CENTER	OBJ CLASS	COMMIT	UNDELIVERED ORDERS	ACCRUED EXPEND	EXPEND
32041234B1230012	189	04035FQR2	12345	2674	0.00	0.00	0.00	50.00

12. References:

- COMDTINST M4200.13, Simplified Acquisition Procedures Handbook.
- COMDTINST M7100.3B, Financial Resource Management Manual
- Bank of America Government Card Services Unit (GCSU) Reference Guide available at <http://thd.bankofamerica.com>.